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## A Message from the State Superintendent of Public Instruction

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I am pleased to present the *California School Accounting Manual*, which assists the state's educational agencies in their crucial tasks of managing the tax dollars invested in education and accounting for those dollars in a way that supports informed decision making. California *Education Code* Section 41010 requires that school districts use systems to record their financial affairs that comply with the definitions, instructions, and procedures published in this manual.

In these difficult financial times, it is more important than ever that we demonstrate the fiscal accountability and wise stewardship of public funds necessary to achieve our educational goals. I want to thank those of you at the local level who use this manual and who are responsible for ensuring that we spend our limited education dollars carefully.

A handwritten signature in black ink, reading "Jack O'Connell". The signature is written in a cursive, flowing style with a large initial "J".

JACK O'CONNELL

